B.482

App. F. IX-4

Previous References.

1943-44
(Administration
S. D. A

File No. A·102-43.
Serial Nos. 194, 390, 951+1046,

Later References.

PRESERVED

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Four

Part B for

SUBJECT

Allegations against the Amildar of Tipatur and his subordinates re. certain irregularities in the documents of the Food Section, Tipatur.

Notes: P1-5
Covers: P1-21

Sl 104

To

The Director of Food Supplies in Mysore, Bangalore.

Mp. Gs. 208/A·102-43-1046 & 13.7.44.

Requests to send the report of the enquiry & findings, a copy of the confidential letter from the Deputy Commissioner to the Revenue Commissioner suggesting disciplinary action being taken against the Amildar & referred to in the Auditor's Accounting Officer's note may be sent.

y 1 27/7

Mandlik
11.8.44

Allegations against the Amildar of Iptur and his Subordinates, regarding Certain irregularities in the Accounts of the Food Section, Iptur

The Special Assistant for Civil Supplies, Bangalore in his letter No. 11464, dated 20th November, 1943 states that on an anonymous petition received by him from Kunanikere against the Amildar of Iptur, & his assts he had requested the D.C. Tumkur to enquire & report, and forwards the DC's report thereon.

1) As a result of the enquiry, the following action is stated to have been taken

1) The Special Sheristedar has been reduced from Rs 80/- to Rs 60/- for a period of six months
2) The depot clerk has been fined Rs 10/- and and removed from the depot
3) The Amildar has been transfered
4) The Audit Office has been requested to audit the accounts.

SECRETARIAT
6 DEC 1943

D.No. 3425/43
2/12 Secy 5/12 2/12 ...

2) The D.C's letter and its enclosures ... The D.C's ... requested to ascertain from the Revenue Commissioner ... the Amildar ... also the result of the audit ... have been arranged.

OFFICE OF THE MINISTER FOR INDUSTRIES & SUPPLIES
DEC 23 1943
No. 3514

Dep. Secy 6/12/43

3) ... 4) A report of the enquiry & findings may be obtd by the D.C.S. The result of the audit may also be obtained.

5) If it is established that Seenu

virulantion have been committed. The punishments seem inadequate.

30/12
C
3/1
One

5) Draft letter &c Dr of C.S./ acco is put up for approval.

7) 5/1/44

5/1/44 6/1/44

To the Director of civil supplies in Mysore.

S. D 4308/A102 43-390 dated 10-1-44.

Asks to furnish a report of enquiry made.

Reminder No
SD 16451 Q24-3-44

Letter No Spl 10224 of 15-4-44 from D.F.S. stating that he is sending a report shortly

Letter no. 11318/spe, dated, the 19th/25th, May, 1944 from the Director of Food Supplies in Mysore, Bangalore forwarding a copy of the note submitted by the Accounts and Audit Officer with the connected papers.

8) Report of the D.F.S. may perhaps be received

18/6 9) 10/11 19/6

10) The report of the enquiry and findings and a copy of the Confidential letter written by the D.C. Sunsum to the Rev. Commissioner refd to in the note submitted by the Audit & Accounts Officer has not been received This will be called for.

11) It is also stated that the Revenue Commissioner has not yet intimated the action taken by him against the Amildar in this case. and that he has been asked to intimate this to govt. direct. If approved the Revenue Commissioner will be addressed to in this connection

SA 20/6

12) The draft letter of D.F.S. is for appvl.

It is understood that the R.C. has submitted his recommendation re the Amildar

4941 R. A

and that it is under consideration in the Rev Secty.

13) for favour of putting up his (Under Secy Rev.) connected file — re A

D 31/5 N.C. 2/6

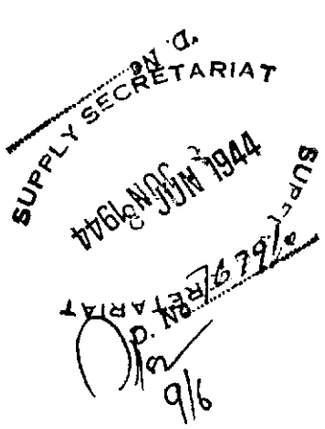
14) The question of action to be taken against Mr Miller (Dep C.S. Kirgdale) for certain irregularities in the Food Control is before Council.

Ks 5/6 Dm 15) Dm 5/6

(Supplies Secty) Dm

16) for General (Dep Secy) MPS 9/6

17) Issue effect to D.T.S. in this file. Dm 13/7



SUSA Secs 15/7

Issued letter no: S.D.208/A102.43.1046. dated 13.7.44 to the D.T.S. requesting him to forward the report of the enquiry and findings & the copy of letter from the D.C. to the R.C. re: disciplinary action to be taken against the Amildars.

Letter no 5757/Spl dated the 26th/27th July, 1944, from the Director of Food Supplies stating that the Revenue Commissioner has since intimated to him that orders of Government are awaited in the matter.

Hay T.

18) The Copy of the Confidential Letter No F.C.F. 1075/43-44 dated 10.11.1943 from the Deputy Commissioner, Tumkur district to

7679 of 1941 Allegations against the Amildar - Tiptur etc. (4)

Continuation Sheet. File No. / Current No. A 102 of 43. R429 Page.

the Revenue Commissioner has passed the disciplinary action taken against the Amildar - Mr. V. M. Lingiah is for perusal. As it is stated that the Revenue Commissioner is awaiting orders of Government on his recommendations in the matter which are under consideration in the Revenue Secretariat -Vide para 14) of the notes supra - this file may be sent to the Secretariat for noting the stage in which the question stands at present. Submitted.

Kes 31/7/43

(Under Secy Rev N.C) Dec 1/8

SUPPLY SECRETARIAT 2 AUG 1944 D. No

Submitted for perusal and signature. 2 Asst 2/8 (R.S) 1/8

Dy 4/8

Submitted for perusal. Vide para 17.

Kes 2/8/43

(Dep. Secy) Dec 3/8

Please send up a copy of the Govt. order passed in the matter

Ca 22/8 Dy 23/8

Kang. Y

A copy of Govt. Rep. R. 838-41/LR. 391-43-2 dated the 5th August 1944, re: Sri V.M. Lingiah Amildar, Tiptur is placed in the file. Submitted.

(Dep. Secy) Dec 23/8

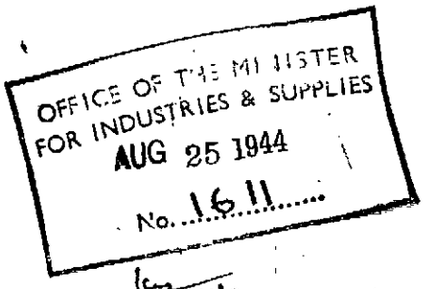
Kes 23/8/43

Allegations against the Anti-War Leaflet

F 471/5725

27) Lr from Secretary (Min. Labour) Ce 25/8 Mw

28) MD 31/8 Ce 2/9 Mw



Ian 4/9

Y

Hand over if a copy of the Ce (dated 5.8.1944) may be sent to me D.I.S or the papers filed at this stage.

Ian 1 copy may be sent to D.I.S for orders. (Does not seem necessary)

2/9 Dep. Secy

No Ce 16/9 Mw

MD 3/9

B

2/9

16/9

C. F. No. 46] A102 43 794

GOVERNMENT OF MYSORE

No. 4964/B1 Encl nil OFFICE OF the Special Officer, Civil Supplies, Bangalore.

Encls.

CONFIDENTIAL. Date 20th November 1943.

To The Secretary to Government,
Development Department (Supplies), Bangalore.

Sir,

I have the honour to state that on an anonymous petition received in this office from Nonavinakere containing certain allegations against the Amildar of Tiptur and his subordinates the Deputy Commissioner, Tumkur, was requested to enquire into the matter and furnish a report. He has since reported that as a result of enquiries conducted by him into the irregularities in the accounts of food operations in Tiptur Taluk, Mr.Siddabasappa, has been reduced from Rs.80/- to Rs.60/- for a period of 6 months and the depot clerk has been fined Rs.10/- and removed from office, and that a report has been made separately to the Revenue Commissioner in the matter of taking suitable notice of the conduct of the Amildar, Mr.Lingaiah, who has since been transferred from Tiptur.

2. As the allegations were in connection with certain irregularities in the accounts, the Deputy Comptroller has been requested to arrange for the audit of the Accounts immediately.

3. A copy of the Deputy Commissioner's letter with its enclosure is also enclosed.

I have the honour to be
Sir,
Your most obedient servant,

Special Officer, Civil Supplies.

bv.2.

(2)

Copy of letter No.P.C.46/43-44 dated 10-11-1943, from the Deputy Commissioner, Tumkur District, Camp: Koratagere, to the Special Officer, Civil Supplies, Bangalore.

***

With reference to your letter No.3270/Spl. dated 28-9-43 forwarding for remarks an anonymous petition from Nonavinakere containing allegations against the Amildar Tiptur and his subordinates, I have the honour to enclose a copy of the Assistant Superintendent's report in the matter and to add that as a result of enquiries in connection with the irregularities in the accounts of food operations of Tiptur Taluk, the Special Sheristedar Mr. Siddabasappa has been reduced from Rs.80/- to Rs.60/- for a period of 6 months and the Depot Clerk has been removed and fined Rs.10/-. A report has been made separately to the Revenue Commissioner in the matter of taking suitable notice of the conduct of the Amildar Mr.Lingaiah, who has since been transferred from Tiptur and has left the place.

Copy of A.S.P's report dated 11-10-43 submitted to the Deputy Commissioner, Tumkur District.

***

D.O.No.3270/Spl. dated 28-9-43 of the Civil Supplies Special Officer with two anonymous petitions is enclosed.

Confidential enquiry disclosed that specially Mr.G.K. Mallappa had large stock of Ragi and paddy but he distributed them among his ryots and others who are working under him.

A number of shops and some houses including those of Messrs. G.K. Mallappa and D.S. Mallappa were thoroughly inspected surprisingly but no quantity in excess of the permitted quantity was found. But the grains of Mr.G.K.Mallappa indicated the storage and removal of ragi.

With regard to collection of money for "Shishuvihar" there is talk in the town that the affair was thoroughly mismanaged. There may be truth in the rumour since, till to this day, for one or two hundred rupees ~~accounting~~ accounts are not forthcoming,, nor the tickets issued are forthcoming. The subordinate seems to have taken advantage of the mismanagement of the affair.

With regard to the non-payment of the cost of foodstuffs surrendered to the central Depot three different versions come to notice. Firstly, the Special Sheristedar stated that the amount due to the Ryots in this respect may be about Rs.1,400/- to which figure the Amildar also conceeded.

For a second time the Special Sheristedar stated that it may be about Rs.4,000/- and lastly both of them stated that after verification of the accounts they found out that about Rs.381/- only was due to different ryots.

This amount requires audit and verification. In any of the transactions no information came to notice to indicate that the conduct of the Amildar is suspecious and that he is suspicious and that he is dishonest.

Subordinate staff in whom he placed much confidence seem to be responsible for this bad state of affairs. But the responsibility of having allowed this mal-management rests with the Amildar.

In respect of the rest of the allegations confidential information disclose that they are not true.

"Copy" For Special Officer,
Civil Supplies.

(2)

Appendix F. G.—1]

R. 10/1/44. TYPED 10/1/44.

SUBJECT Allegations against the Amildar of Siplun and his Subordinates regarding certain irregularities in the accounts of Food Section Siplun

Section A
File No. 102-43
Serial No. 390.

Diary No. of letter replied to.....

No. S.D. 4308

To
The Dr of C.S.
Bangalore

General and Revenue Secretariat

( )

the 194 .

Sir,

I am directed to invite your reference to letter No 4964/Spl dated 20th Nov. '43 from the Special Officer, Civil Supplies, & requisite the action taken as a result of enquiry into the above allegations referred to above and to request you to be so good as to send a report of the enquiry and findings as also the result of the audit stated to have been arranged.

I am to add that if the irregularities have been committed it is established that [illegible] the punishments inflicted seem inadequate.

I have etc.

Date of issue..... Despatched to I. Gt

Signed by..... to Govt.

at early.

List of enclosures.....

Copied by.....

Dss
For Secy to Govt
Dev—Dept
(Supplies)

Examined by.....

Dss 5/1/44 3 6/1/44

5.87 Spl

VI. G. 7]

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE SECRETARIAT.

S.D. No. 6451, dated the 24. 3. 1944.

14-C-9/43-44 Spl Office

SUPPLIES SECRETARIAT 10224 15-4-44

To

The Director of Civil Supplies in Mysore, Bangalore

OFFICE OF THE DIRECTOR OF CIVIL SUPPLIES 019667 24 MAR 1944

SUBJECT.

Allegations against the Amildar, Tipur and his subordinates re. certain irregularities in the accounts of the Civil Supplies Section

SPECIAL OFFICE GENERAL SUPPLY No. M Dated 27-3-44 BANGALORE

Sir,

I am directed to invite attention to the marginally noted No. 43** dated 10-1-44 communication and to request that the Government of His Highness the Maharaja may be informed, in the column opposite, of the cause of delay in furnishing a reply and of the approximate date on which reply may be expected.

I am also to request that the reply to this reminder may be sent ~~not later than the~~ early.

I have, etc.,

D. Ramamurthy

for Secretary to Government,
Department.

23/3

*Previous reminders.

REPLY.

No. Spl, dated the 193 .

15 APR 1944 Dy. Sec. to Govt. Dev. Dept.

D. No

To

The Secretary to the
Government of H. H. the
Maharaja of Mysore,

Development Department.
Bangalore.

Sir.

Adverting to the Subject noted in the column opposite, I have the honour to state that the audit note of accounts of Tipur Taluk Food Section, has just been received from the Audit and Accounts Officer. After going through the same, I shall be sending a further the final report in question shortly. I have, etc.,

for Director of Civil Supplies

9/1/44

A 102-43-951

C. F. No. 46]

GOVERNMENT OF MYSORE

(5)

No. 11318 | S/M OFFICE OF the Director of Food Supplies
Encls. in Mysore, Bangalore

Date 19th May 1944

To

The Secretary to Government,
Development Department (Supplies),
BANGALORE.

SUPPLY SECRETARIAT
26 MAY 1944

D. No. 7679/

Sir,

Re: Allegations against the Amildar of Tiptur and his subordinates regarding certain irregularities in the accounts of the Food Section, Tiptur.

*****

Adverting to your letter No: S.D.4508/A.102-43-390 dated 10th January 1944, I have the honour to forward herewith a copy of the note given by the Accounts and Audit Officer of this Department in this matter, along with the connected papers.

I have the honour to be,
Sir,
Your most obedient servant,

B. Nagendra Rao
19.5

DIRECTOR OF FOOD SUPPLIES IN MYSORE

KSR.

(b)

Note regarding the allegations against the Amildar of Tiptur and his surbordinates regarding certain irregularities in the accounts of the Food Section, Tiptur.

***

The report of the enquiry and findings and a copy of the confidential letter written by the Deputy Commissioner, Tumkur to the Revenue Commissioner suggesting suitable action being taken against the Amildar for the irregularities committed by him are in the file. The Deputy Commissioner has explained the circumstances under which the disciplinary action taken by him against the Special Sheristedar and Depot Clerk was lenient. A copy of the Audit report by the Senior Food Local Auditor, Tumkur is also enclosed herewith as desired.

The Revenue Commissioner has not yet intimated the action taken by him against the Amildar in this case. He has been requested to intimate this, direct to Government.

From the Audit Report it is seen that a total sum of Rs. 4,721-3-6 was pending payment to the parties at end of October 1945 on account of supplies made. As sufficient funds had been placed at the disposal of the Amildar this delay in payment to the suppliers was irregular. It is also seen that a sum of Rs.486-0-9 was due to the Tiptur Municipality on account of amounts drawn by the Amildar. It is learnt that this amount has to be recovered from a number of people to whom the Amildar has given sub advances. It is not clear why the Amildar acted as an agent to the Municipality in this matter. Regular accounts for amounts spent have also not been kept. If any of the sub advances become irrecoverable, they will have to be recovered from the Amildar and paid to the Municipality.

Thyagarajachandran

AUDIT AND ACCOUNTS OFFICER,
FOOD SUPPLIES DEPTT.

23/5

KSR/19-5-44

THE CIVIL SUPPLIES
BANGALORE.
Dated... 194...
ACCOUNTS & AUDIT OFFICE

pink slip
Lr/IC p.p
Sent up
P.P
Nov 1943

Mr. V.M. Lingaiah
Amildar upto 21-10-43

Special Report on the Investigation of accounts of the Food Operations in the Tiptur Taluk relating to the period during which Mr.V.M.Lingaiah was the Amildar.

****

1. The point that was referred for special investigation is in regard to the non-payment of the cost of food-stuffs surrendered to the Central Depot at Tiptur by the Raiyats and to ascertain the exact amount of liability in this respect as there were different versions regarding the amount due to the raiyats varying from Rs 381 to 4000/

2. Regular food operations in the Taluk were started by the Government Agency only from the last week of July 1943, when the Amildar was given an advance ~~of~~ by the Deputy Commissioner Tumkur - Rs 4000/- on 21-7-'43 and Rs 5000/- on 29-7-'43- by opening the Central Reserve Depot at Tiptur.

3. But the Amildar started food operations prior to July 1943 commencing from November 1942. The Amildar was given an advance of Rs 500/- during November 1942 by the Deputy Commissioner out of Rs 50000/- placed at his disposal for the purchase and storage of good grains in the Fair Price Depots in accordance with G.O.No.245-55/R.M. 105-41-2 dated 10th/14th July 1942.

3. From November 1942 to 24-7-1943, the Amildar, conducted the Food operations in the Tiptur Town area through the Town Municipality of Tiptur which opened a Municipal Depot to which, the Municipal Council sanctioned an advance of Rs 7500/- (Rs 5000/- on 22-12-'43 and Rs 2500/- on 19-5-'43) placing the Vice-president of the Municipality in charge of the Municipal Depot.

4. The Amildar was operating both upon the Govt. advance and upon the advances received from the Vice-~~president~~ president from time to time. The R.T.R for Rs 500/- received from the Deputy Commissioner was cashed on 30-11-1942 and kept in the Amildar's "Amanath" cash in the treasury. In respect of the transactions made out of this Govt. grant neither a cash book nor a stock book was maintained by the Amildar. The scrutiny of the Amanath Register disclosed that the advance was taken out

Special Report on the investigation of accounts of the Food Operations in the Tiptur Taluk relating to the period during which Mr.V.M.Lingaiah was the Amildar.

1. The point that was referred for special investigation is in regard to the non-payment of the cost of foodstuffs sold/issued to the Central Depot at Tiptur by the raiyats and to ascertain the exact amount of liability in this respect as there were different versions regarding the amount due to the raiyats varying from a odd to 4000/

2. Regular food operations in the Taluk were started by the Government Agency only from the last week of July 1943, when the Amildar was given an advance of by the Deputy Commissioner Tumkur - [illegible] on 31-7-'43 and [illegible] on 29-7-'43- by opening the Central Reserve Depot at Tiptur.

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4. From November 1942 to 24-7-1943, the Amildar, conducted the food operations in the Tiptur Town area through the Town Municipality of Tiptur which opened a Municipal Depot to which, the Municipal Council sanctioned an advance of Rs 7000/- ([illegible] on 22-12-'43 and Rs 2500/- on 19-5-'43) placing the Vice-president of the Municipality in charge of the Municipal Depot.

5. The Amildar was operating both upon the Govt. advance and upon the advances received from the Vice-~~xxxxidx~~ president from time to time. The R.T.P. for Rs 500/- received from the Deputy Commissioner was cashed on 30-11-1942 and kept in the Amildar's 'Amanath' cash in the treasury. In respect of the transactions made out of this Govt. grant neither a cash book nor a stock book was maintained by the Amildar. The scrutiny of the Amanath Register disclosed that the advance was taken ou

taken out and put in only in lumps at several times as detailed below:-

Month.	Taken out.	Put in.
30-11-'42.	Rs 500/-	
3-12- '42		Rs 500/-
2). 3-12-'42	Rs 500/-	
9-1-'43		Rs 500/-
3)28-1-'43	Rs 500/-	
3-2-'43		Rs 500/-
4) 9-2-'43	Rs 500/-	
15-3-'43		Rs 500/-
5)17-3-'43	Rs 500/-	
	(paid to V.P.Inspector)	
22-3-'43		Rs 500/-
6)31-3-'43	Rs 500/-	
-do-		Rs 500/-
7) 7-4-'43	Rs 500/-	
3-6-'43		Rs 250/-
7-6-'43		Rs 40/-

(6) It could be seem from the particulars detailed above that the amount taken out of the Amanath was returned at some interval in some cases and was returned the same day in item No.6., In respect of item No.7 only a sum of Rs 290/ was returned back, the balance of Rs 210/- still remaining out. The amount taken out of Imprest was adknowledged some times by the Amildar and some times by the Special Sheristedar. No accounts were stated to have been maintained either by the Amildar or the Sheristedar to indicate how the amount received by them was utilised and what and how much of food grains were purchased by each or any of them out of this amount.

7) A Savings Bank account No.1690 was opened in the name of the Amildar for food transactions and the Amount of Rs Rs 290/- (item No.7) which was in Amanath was transferred to S.B.Account on 23-6-1943. The balance of Rs 210/- was credited to S.B. account during August 1943 (Rs 190/- on 11-8-1943 and Rs 20/ on 5-8-1943) along with the sale proceeds of ragi of 5th June 1943 both amounting to Rs 105-14-0. It is not known why the amount- either of the balance of the advance or of the sale realisations of 5th June 1943- was kept so long out of accounts and who was

(9)

responsible for the omission. The Amildar should have taken proper action to maintain correct accounts for the amount spent and timely steps to see that the Govt. money did not remain out of accounts for unduly long time without adequate reasons justifying the action. There is no evidence either to snow that the amount of Rs 20/- included in Rs 105-14-0 credited to S.B. account on 5-8-1943 related to the balance of Govt. advance of Rs 500/-

8. According to the Deputy Commissioner's circular No.F.C.F 1061/42-43 dated 25-5-'43 the Amildar was required to maintain proper cash and stock accounts in respect of the advance of Rs 500/- and to submit regular returns in respect of the transactions relating to the Govt. advance, showing the purchase of stock, amount spent and the balance remaining, together with a certificate of verification of stock. No accounts were forthcoming in this behalf nor was there any record to show that the required returns were submitted to the Deputy Commissioner as required.

How the amount Expd has been obtd

9. Besides this amount of Rs 500/- received from the Deputy Commissioner, Tumkur, the Amildar has received a sum of Rs 100/- from the Kibbanahalli Cooperative Society for the purchase of food grains (vide vouchers 130 to 140 inclusive). Even for this amount ~~of Rs 100~~ neither cash nor stock accounts were maintained.

TRANSACTIONS OF THE AMILDAR WITH THE MUNICIPALITY PRIOR TO JULY ~~XXXX~~ 1943.

****

The Amildar received advances from the Vice-president of the Tiptur Town Municipal Council as follows:-

20-11-'42	Rs 2550-0-0.
2-12-42 to 24-12-42	4150-0-0
1-1-1943 to 23-1-1943	4630-0-0.
2-2-1943	1000-0-0.
15-3-1943 to 31-3-1943	2700-0-0.
11-4-1943 to 30-4-1943	2200-0-0.
MAY 1943	-- Nil --
10-6-1943 to 26-6-1943	800-0-0.
5-7-1943 to 16-7-1943	2157-0-0.
	TOTAL: 20187-0-0.

(15)

But the Town Municipal Council has advanced only a sum of Rs 7500/- as follows to the Vice-president for food operations:-

22-12-1942	Rs 5000/-
19-5-1943	Rs 2500/-
Total;	Rs 7500/-

The amount advanced by the Vice-president to the Amildar from 20-11-1942 amounts to Rs 20187-0-0 as against the sum of Rs 7500/- sanctioned by the Municipal Council, the first advance of which was drawn on 22-12-1942. It is therefore to be concluded that the Vice-president was placing the funds at the disposal of the Amildar either out of his own money or out of the turnover of the sale proceeds As against this advance of Rs 20187/- made by the Vice-president, food grains to the extent of Rs 19700-15-3 have been supplied by the Amildar to the Municipal Depot at Tiptur, leaving a balance of Rs 486-0-9. (vide accounts maintained ~~by~~ the Municipal Depot, ~~Clerk, Papanna setty~~) It was stated at the time of audit that accounts of food grains supplied by the Amildar are maintained in the Municipal Depot, as that Depot was handling the Food operations during that period.. ~~Thus, the transactions from November 1942 to July 1943 (vide 16-7-1943), have taken place between the Amildar and the Vice-President in their private capacities.~~

Are no accts available ?

As the Amildar conducted the transactions from Nov 42 to July 43 with the Municipality out of the funds of the municipality, and as the funds have passed through his hands in the capacity of a Govt officer, he should have seen that proper Cash and Stock accounts were maintained in his office in respect of such transactions.

LIABILITIES THAT ACCRUED AFTER THE RESERVE DEPOT WAS STARTED i.e. from 24-7-1943 to end of October 1943.

As regards the amount due to Raiyats towards the cost of food stuffs supplied to the Taluk Reserve Depot, the following items were pending payment at the end of October 1943 when Mr.V.M.Lingaiah handed over charge:-

P.T.O.

(4)

Sl.No.	Name and address of the party.	Date of supply.	Quty. supplied. Pallas.	Srs.	Amount.
1.	Karadi Muniyappa.	23-8-1943.	2		23-8-0
2.	Maragondahahalli Nanje Gowda bin Hutchappa.	31-8-1943.	0	72.	8-7-0
3.	Machekatte Belure Gowda.	6-9-1943.	1	0	11-12-0
4.	Honnavalli Madalasetty.	6-9-1943. 10-9-1943.	3	0	35-4-0
5.	Havenahalli Mallegowda.	10-9-1943.	1	0	11-12-0
6.	Madenur Village(supply made through the Patel)	5-9-1943.	0	80	7-9-0
7.	Maragondanahalli Hutchegowda.	13-9-1943.	0	28	3-5-0
8.	Aralguppe Veerachar.	31-8-1943.	2	0	23-8-0
9.	Aralaguppe K.Boriah.	16-8-1943.	4	0	47-0-0.
		TOTAL:-	14	80.	Rs 172-1-0.

Out of this quantity, it is noted on 21-10-1943 in the Stock Ledger of the Taluk Reserve Depot by the Special Sheristedar, tha items 8 & 9 have been paid to the parties on 31-8-1943 and not brought on to the cash book and that vouchers have been submitted to the Deputy Commissioner, Tumkur District. A regualr cash book in a bound note book of the Reserve Dept was got re-written up during the month of September 1943 after the inspection by the Food Accountant of the Deputy Commissioner's Office. If payment had beem made to the parties and their acknowledgement obtained, the vouchers could have been made available for incorporation in the regular cash book. As these vouchers are stated to have been obtained at a later date, the validity of them has to be considered.

Besides tha above amount of Rs 172-1-0 for supply of ragi, a sum of Rs 4549-2-6 towards the supply of sugar and jaggeory to t the Taluk Reserve Depot was also pending payment (Rs 627-10-6 to Mr.A.Bantawala for supply of 15 bags of sugar and Rs 3921-8-0 towards supply of jaggeory of 31375½ cubes valued at 0-2-0 a cube to Mr.Ahamed Sheriff alias Ummed Darad. These are supplies made during September and October 1943).

Sl.No.	Name and address of the party.	Date of supply.	Qnty. supplied. Palles.	Srs.	Amount.
	Karadi Muniyappa.	23-8-1943.	2		23-8-0
2.	Haragondanahalli Ranje Gowda bin Hutcha,ppa.	31-8-1943.	2	72.	8-7-0
3.	Mashekatte Belure Gowda.	6-9-1943.	1	0	11-12-0
4.	Honnavalli [illegible] Gowda.	10-9-1943.	3	0	35-4-0
5.	Havanahalli Hallegowda.	10-9-1943.	1	0	11-12-0
6.	Rashmur Village(supply made through the Patel)	5-9-1943.	0	80	7-9-0
7.	Haragondanahalli Hutchegowda.	13-9-1943.	0	32	3-5-0
8.	Aralguppe Veeranbar.	31-8-1943.	2	0	23-8-0
9.	Aralguppe K.Boriah.	16-8-1943.	4	0	47-0-0.
	TOTAL:-	14	80.	Rs	172-1-0.

Out of this quantity, it is noted on 2'-10-1943 in the Stock Ledger of the Talak Reserve Depot of the Special Sheristedar, the items 8 & 9 have be n paid to the parties on 31-8-1943 and not brought on to the cash book and that vouchers have been submitted to the Deputy Commissioner, Tumkur District. A regular cash book in a bound note book of the Reserve Dept was got re-written up during the month of September 1943 after the inspection by the Food Accountant of the Deputy Commissioner's Office. If pay ent had been made to the parties and their acknowledgement obtained, the vouchers could have been made available for incorporation in the regular cash book. As these vouchers are stated to have been outlawed at a later date, the validity of them has to be considered.

Besides the above amount of Rs 172-1-0 for supply of rugi, a sum of Rs 4543-2-6 towards the supply of sugar and jaggery to t the Talak Reserve Depot was also pending payment (Rs 627-10-6 to Mr.A.Bantawala for supply of 15 bags of sugar and Rs 3921-8-0 towards supply of jaggery of 2137½ cubes valued at 0-3-0 a cube to Mr.Ahamed Sheriff alias Ummed Saraf. These are supplies made during September and October 1943).

(42)

Thus the total liability at the end of October 1943 amounted to Rs 4721-3-6 as detailed below:-

Ragi:	14 pallas & 80 srs.	Rs 172-1-0
Sugar:	15 bags	Rs 627-10-6.
Jaggery:	31375½ cubes	Rs 3921-8-0
	TOTAL :	4721-3-6.

Submitted

N Chandrasekharan
Senior Accountant
Civil Supplies Dept
Trivandrum

(13)

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 13th July, 1944.

No. 1A 208 /A.102-43-1046

From

The Secretary to the Government of His Highness the Maharaja of Mysore.
Development Deptt.
(Supplies)

To

The Director of Food Supplies in Mysore,
Bangalore.

Sir,

Subject:- Allegations against the Amildar of Tiptur and his subordinates regarding certain irregularities in the food accounts of the Tiptur Taluk.

With reference to your letter No.11318/Spl., dated, the 19th/25th May, 1944, forwarding a copy of note submitted by the Auditor & Accounting Officer, on the above subject, I am directed to request that the report of the enquiry and findings and the copy of the confidential letter from the Deputy Commissioner to the Revenue Commissioner suggesting disciplinary action being taken

p.t.o.

against the Amildar, referred to in the Audit & Accounting Officer's note, may kindly be sent immediately.

I have the honour to be,
Sir,
Your most obedient servant,

(O/c.)

For Secretary to Government,
Development Department.
(Supplies)

KRG.2.

(14)

Appendix F. G.—1]

SUBJECT..... Allegations against the Amildar of Dipitiya and his subordinates regarding certain irregularities in the accounts of the ~~Food Section~~ Food Office

Despatched

Diary No. of letter replied to..... Schedule 1

TYPED 13/7/44

General and Revenue Secretariat

( )

the 194 .

Date of issue 13.7.44

Signed by.... Mr. W.S. Jayaweera

List of enclosures.....

Copied by.....

Examined by.....

Section A

File No. 108-43

Serial No. 1646

No. 208

To The Director of Food Supplies

in Typose, Bandarawela,

Sir,

With reference to your letter no 11318/A dated the 19th/25th May 1944 forwarding a copy of note submitted by the Audit & Accounts Officer on the above subject. I am directed to request that the report of the enquiry and findings and the copy of the Confidential letter from the D.C. to the R.C. ~~and the D.C.'s report re its~~ suggesting disciplinary action to be taken against the Amildar, referred to in ~~stated to have been sent with~~ the audit Accounting Officer's note ~~has not been~~ received. ~~The connected papers~~ may kindly be sent ~~D~~ immediately.

I have etc

Sgd. [illegible]

Secy to Govt

for Director of Food Supplies

WD 04161—GPB—60,000—24-10-41

Dues 31/5

GOVERNMENT OF MYSORE.

(15)

OFFICE OF The Director of Food Supplies in Mysore, Bangalore.

5815/F/Encl 2 no

No. 491 Date 24th July 44

Confidential

To The Secretary to Government,
Development Department,
(Supplies), Bangalore.

Sir,

Allegations against the Amildar, Tiptur.

With reference to your letter No.S.D. 208 dated the 15th July 44 on the above subject I have the honour to forward herewith a copy of memo of enquiry and findings as well as a copy of confidential letter, from the Deputy Commissioner, to The Revenue Commissioner, as desired, and to state that the Revenue Commissioner has since intimated that orders of Government are awaited in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

Director of Food Supplies.

Memo No.F.C.F.1075/43-44, from Office of the Deputy Commissioner, Tumkur District, Camp, Koratagere, dated, 10-11-1943.

Reference:- This office memo No.F.C.F. 1075/43-44 dated 5-10-1943 directing the Personal Assistant to enquire into the irregularities in the accounts of food operations in Tiptur Taluk and placing the Special Sheristedar under Suspension pending the enquiry.

2. Report dated 13-10-1943 from the Personal Assistant enclosing the explanation of the Amildar, Special Sheristedar and the Clerk in charge of the Reserve Depot, Tiptur.

Memo.

On receipt of complaints of serious irregularities in the Food Supply operations of Tiptur Taluk, the Food Accountant, Tumkur, was asked to audit the accounts of the Reserve Depot, Tiptur. His report disclosed the following defectsand shortcomings:-

I Cash Portion.

1. Non-maintenance of cash book from the commencement and opening of cash book from 1-9-43 with a nil balance while the cash balance ought to be Rs.420-11-10 on that dated.

2. Non-verification of actual cash on hand with the book balance. On 27-9-43 the cash balance of food operations was Rs.1462-15-7 while only Rs.1042-3-9 was produced for continuing. On enquiry and after investigation of the shortage of Rs.420-11-10, Rs.338-11-0 was traced, Rs.263-11-0 in the Treasury under "Amanath" and Rs.75/- with the Reserve Depot Clerk. The balance of Rs.82-0-0 could not be traced and this has to be made good.

3. Utilising Govt. money for other purposes a sum of Rs. 22/- is shown as having been paid to the Amildar on 28-7-1943 and he could not explain why he received the amount and for what bonafide purpose of foodgrains he utilised it. This amount will have to be made good.

4. Careless handling of Government money and omission to record the transactions. A sum of Rs. 5/- is stated to have been received by B, Suryanaranappa, Excise Clerk, from the Amildar on 29-7-43 for cart hire and he spent Rs-2-4-0 and Rs.2-12-0 is still with him. The transaction does not find place in the cash book.

5. A sum of Rs. 22-1-0 was paid to the Station Master on 21-7-43 to clear a consignment of 55 bags of rice received from Tumkur as can be seen from the Ry. voucher. This has not been taken to the cash book.

6. A sum of Rs. 1-11-0 was paid to the Power and Lighting Tumkur on 16-8-43 as seen from the receipt of the Electric Department, but this payment could not be found in the cash book.

II Stores portion. :-

1. Non-maintenance of purchase and Sales Books in the prescribed form.

2. Practice of receiving from the ryots more quantity and paying for less quantity.

166 bags of 91 seers of ragi is stated to have been sent by the Patel of Besagi village on 28-7-43, 29-7-43 and 4-9-43 and the same is taken to the Reserve Depot account at (90 seers) per bag or 149.70 seers and the parties paid accordingly.

Wrong calculation in payment resulting in excess payment.

For 99 pallas of 30 seers of ragi Rs.9-8-0 per palla- Rs.88-4-0 was paid on 25-9-43 instead of Rs.83-14-0. There is therefore an

(7) The Depot clerk, A.Bhaskarachar, who has shown himself to be thoroughly unreliable and negligent will be reverted at once to his permanent appointment and is fined Rs.10/-

(8) The Sub Division Officer, Gubbi is requested to go through the detailed audit notes and take steps to have the several defects and short-comings brought to notice therein rectified at once and submit a report on the result of action taken.

Sd/-N. Madhava Rao,
Deputy Commissioner,
Tumkur District.

" Copy"

Copy of confidential letter No.F.C.F. 1075/43-44 dated 10-11-43 from the Deputy Commissioner, Tumkur District, Tumkur to the Revenue Commissioner in Mysore, Bangalore.

In enclosing for kind perusal a copy of this office memo No. F.C.F1075/43-44 dated 10-11-43 on the above subject, I have the honour to state as follows:- with reference to para 5 of the memo regarding the responsibility of the Amildar, Mr. Lingaiah for the irregularities in question.

2. A copy of Mr. Lingaiah's explanation dated 5-10-43 is enclosed from which it will be seen that he practically admits the charges. It is since reported that he has also made good the shortage of Rs.22/- booked against him.

3. As regards the shortage of Rs.22/- Mr. Lingaiah's explanation is that he is unable to say why he took it, of how he spent it. He has neither any accounts nor vouchers for the amount. This is rather a casual way of dealing with Government money. All that Mr. Lingaiah can say now about this amount is that he might have taken it to make some urgent payments. Whether these "urgent payments" were made at all or not is not explained. Mr. Lingaiah finally disposes of the matter by saying that he had lost sight of the amount and that he would credit it (tomorrow). This is rather a strange statement to come from an Amildar.

4. About the careless handling of money and omission to record payments in the accounts of the Reserve Depot Mr. Lingaiah says that as he was busy with collecting foodgrains he could not bestow any attention on this. This shows that he left every thing to his subordinates and did not bother to exercise any supervision or control over them. In the matter of food accounts Mr. Lingaiah must have known this to be a most dangerous thing to do. If he did realise this it is enexcusable on his part to have left the entire responsibility to the subordinate staff. Being busy with collecting foodgrains is not a sufficient excuse for neglecting other equally important aspects of the work.

5. Mr. Lingaiah admits having authorised his subordinate staff to take 1 seer of ragi in excess for every 90 seers of 'Hageve" commandeered with a view to make up the shortage on account of drying. This Mr. Lingaiah had no authority to do. He has however explained subsequently that he did so under the oral orders of the Sub Division officer. Even if the sub Division Officer authorised it, which does not improve matters, it was the duty of the Amildar to have sought orders in writing from me.before adopting such procedure. As a matter of fact Mr. Lingaiah had alongwith the other Amildars been told personally to be scrupulously strict with regard measurement of grains acquired and payment for the same. The other Amildars have strictly followed the insturctions and it was very improper of Mr. Lingaiah to have improvised a procedure of his own. When he did so he should at least have kept very correct accounts for the excesses and shortages since he should have known that unaccounted foodgrains would be most likely to be misappropriated Mr. Lingaiah's action in the face of clear instrictions can only be regarded as superrogation.

CONFIDENTIAL.

(20)

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:-

Letter No.A1.C.C.593/43-44 dated the 20th March 1944 from the Revenue Commissioner in Mysore, forwarding with his remarks, the report of the Deputy Commissioner, Tumkur District, on the results of enquiry into certain irregularities in connection with Food Supply operations in the Tiptur Taluk, during the period Mr. V.N. Lingiah, acting Amildar, was in charge of the Taluk, together with the explanation of the officer.

***

Order No.R. 839-41/DR 391-43-2

Dated, Bangalore, the 5th August 1944.

On receipt of complaints of serious irregularities in connection with Food Supply operations in the Tiptur Taluk during the period Mr.V.N.Lingiah, acting Amildar, was in charge of the Taluk, the Deputy Commissioner, Tumkur District, arranged for a detailed enquiry into the allegations and submitted his report in the matter.

The following are some of the irregularities which were proved during the enquiry:-

1. The Amildar took a sum of Rs.22 out of the Depot Accounts and did not account for its disposal satisfactorily but made good the amount subsequently.

2. In spite of the specific instructions of the Deputy Commissioner to the effect that neither excess nor short measurements of food grains should be made, this officer allowed his subordinates to take from the ryots one seer of ragi in excess for every 90 seers commandeered.

3. He did not adjust for a period of 3 months the advance of Rs.1,476 due to the Municipality on Food Supply account.

4. He was not making prompt payments for purchases of food grains and did not disburse Rs.290 to the ryots.

5. He collected a sum of Rs.1,000 from the merchants of Tiptur to subsidise the sale of grains to the poor at low rates and having collected the amount he kept it in his personal custody for several months without maintaining any accounts and ultimately paid it to the Taluk Sheristedar who put it in his personal account.

6. As President of the Committee of Management of the "Sishu Vihar" he did not maintain proper accounts for the amounts collected in connection with a benefit performance arranged by him.

The Deputy Commissioner considers that although there is no proof of dishonest intention on the part of this officer, Mr. Lingiah has bungled badly and has been careless and irresponsible and that the confusion and mismanagement of the Depot affairs and public moneys is due to his leaving everything to his subordinates. He also states that the Special Sheristedar (Mr.B.Siddabasappa) has been found responsible for not properly maintaining the accounts of the Reserve Depot, and that his pay is reduced from Rs80 to Rs.60 for six months and that the Depot clerk (A.Bhaskaracher) has been reverted to his permanent appointment with a fine of Rs.10. As regards the Amildar, the Revenue Commissioner

P.T.O.

agreeing with the Deputy Commissioner recommends that the promotion of Mr.Lingiah May be witheld for one year as a punishment.

Government consider that the explanation of the officer that, as he had been fully engaged on food supply operations, he could not devote any attention to the Depot Accounts, is quite unsatisfactory and that the irregularities are quite serious and show utter disregard of rules and accounts procedure and general carelessness regarding the manner in which Government and quasi public funds are spent.

Government direct therefore that Mr.V.M.Lingiah be reverted as Deputy Amildar for a period of six months.

Chief Secretary to Government.

To

The Revenue Commissioner in Mysore. with the Records.
The Comptroller to the Government of Mysore.
The Deputy Commissioner, Tumkur District.

copy to Supply Secy

HSSV/6.

Submit for perusal
Secretary) 8
10/8/44
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